

## Message Text

LIMITED OFFICIAL USE

PAGE 01 STATE 297101

66

ORIGIN EA-09

INFO OCT-01 ISO-00 EB-07 TRSE-00 L-03 /020 R

DRAFTED BY EA/PHL:RTWILLNER:JAK

APPROVED BY EB:OIA:RRYAN

EA/EP:AGEBER

TREASURY:MFIELD

EB/OMA:TMINNIES

EA/PHL:BAFLECK

----- 074131

R 171938Z DEC 75

FM SECSTATE WASHDC

TO AMEMBASSY MANILA

LIMITED OFFICIAL USE STATE 297101

E.O. 11652: N/A

TAGS: EFIN, RP

SUBJECT: US-RP TAX TREATY

REF: MANILA 17128

1. ANTICIPATING REFTEL, MR. LINA APPEARED UNEXPECTEDLY AT TREASURY DEPARTMENT DECEMBER 3RD TO DISCUSS STATUS OF PRINCIPAL TAX TREATY ISSUES AND APPROPRIATE NEXT STEPS. LINA SAID HIS EMPLOYMENT STATUS WAS UNCERTAIN AND THAT HE IS IN ANY CASE RETIRING EFFECTIVE DECEMBER 31 BUT MAY STAY ON AS CONSULTANT. HE MET WITH U.S. DELEGATION (FOSTER, LERNER AND FIELD) PLUS NATHAN GORDON, DEPUTY TO ASSISTANT SECRETARY FOR TAX POLICIES.

2. DISCUSSION REVIEWED POSITIONS OF BOTH SIDES ON SHIPPING AND AIRCRAFT ARTICLE AND ON NON-DISCRIMINATION. BOTH SIDES FELT NON-DISCRIMINATION QUESTION APPEARS NEAR RESOLUTION ON BASIS OF DRAFT DISCUSSED IN SEPTEMBER (COPY POUCHED MANILA NOVEMBER 13). REGARDING SHIPPING, U.S. REPS SAID

LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

PAGE 02 STATE 297101

WE COULD CONSIDER DROPPING THIS ARTICLE DEPENDING ON RE-

SOLUTION OF OTHER OPEN ISSUES SUCH AS WITHHOLDING TAXES ON DIVIDENDS, INTERESTS AND ROYALTIES. U.S. DEL AND MR. LINA FELT ON BASIS THIS DISCUSSION THAT FURTHER MEETING WOULD BE DESIRABLE, POSSIBLY IN MARCH.

3. RECOGNIZE UNCERTAINTIES RESULTING FROM CURRENT PERSONNEL TURMOIL IN GOP. U.S. REMAINS READY TO MEET AND WOULD SUGGEST ANY TIME DURING FIRST 3 WEEKS OF MARCH 1976 WHICH MAY BE CONVENIENT TO GOP. WOULD APPRECIATE EMBASSY ADVISING WHETHER SUCH SCHEDULE MAY BE FEASIBLE OR IF WE SHOULD PLAN ON POSTPONING TALKS UNTIL LATER PERIOD. INGERSOLL

LIMITED OFFICIAL USE

NNN

## Message Attributes

**Automatic Decaptoning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** NEGOTIATIONS, TAX AGREEMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 17 DEC 1975  
**Decapton Date:** 01 JAN 1960  
**Decapton Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** RowellE0  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1975STATE297101  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** RTWILLNER:JAK  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D750439-0791  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1975/newtext/t19751234/aaaabebj.tel  
**Line Count:** 72  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ORIGIN EA  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 75 MANILA 17128  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** RowellE0  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 23 JUL 2003  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <23 JUL 2003 by CunninFX>; APPROVED <20 NOV 2003 by RowellE0>  
**Review Markings:**

Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
06 JUL 2006

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** US-RP TAX TREATY  
**TAGS:** EFIN, RP, US, (LINA, AMBROSIO)  
**To:** MANILA  
**Type:** TE  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 06 JUL 2006